

FYE 2009 Review - Annual Financial Report

School District: Graves County
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 Date: 2/18/2010
 1st Audit Reviewer: Ken Smith
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Date Generated: February 18, 2010 4:13:06 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	6,256,725.55	6,425,172.79	-168,447.24	6,425,173.00	-0.21	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	5,673,980.34	-5,673,980.34	0.00	5,673,980.34	
Revenue (State) - 3XXX (Not 3900)	19,290,875.20	19,296,762.04	-5,886.84	24,970,742.00	-5,673,979.96	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	25,547,600.75	31,395,915.17	-5,848,314.42	31,395,915.00	0.17	
Expenditures-Not including Transfers Out or On Behalf	25,859,423.29	25,819,899.41	39,523.88	31,493,880.00	-5,673,980.59	
Expenditures-On Behalf	0.00	5,673,980.34	-5,673,980.34	0.00	5,673,980.34	
Total Expenditures	25,859,423.29	31,493,879.75	-5,634,456.46	31,493,880.00	-0.25	
Excess (Deficiency) of Revenues Over Expenditures	-311,822.54	-97,964.58	-213,857.96	-97,965.00	0.42	
Other Financing Sources - Not Transfers In	146,839.21	149,625.61	-2,786.40	149,625.00	0.61	
Other Financing Sources - Transfers In Only - 52XX Transfers	20,193.00	20,193.00	0.00	20,193.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	238,328.19	272,789.15	-34,460.96	272,789.00	0.15	
Total Other Financing Sources, Uses and Transfers	-71,295.98	-102,970.54	31,674.56	-102,971.00	0.46	
Net Change in Fund Balance	-383,118.52	-200,935.12	-182,183.40	-200,936.00	0.88	
Beginning Fund Balance - July 1	1,782,840.08	1,782,840.08	0.00	2,162,515.00	-379,674.92	Difference to be determined
Ending Balance - June 30	1,399,721.56	1,581,904.96	-182,183.40	1,961,579.00	-379,674.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	5,673,980.34	-5,673,980.34	0.00	5,673,980.34	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	5,673,980.34	-5,673,980.34	0.00	5,673,980.34	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	50,751.63	31,888.69	18,862.94	31,889.00	-0.31	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,811,106.57	1,805,106.57	6,000.00	1,805,107.00	-0.43	
Revenue (Federal) – 4XXX	3,174,490.20	3,146,029.24	28,460.96	3,146,029.00	0.24	
Total Revenues	5,036,348.40	4,983,024.50	53,323.90	4,983,025.00	-0.50	
Expenditures-Not including Transfers Out and not 0280	5,235,620.65	5,235,620.65	0.00	5,235,621.00	-0.35	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,235,620.65	5,235,620.65	0.00	5,235,621.00	-0.35	
Excess (Deficiency) of Revenues Over Expenditures	-199,272.25	-252,596.15	53,323.90	-252,596.00	-0.15	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	238,328.19	272,789.15	-34,460.96	272,789.00	0.15	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	20,193.00	20,193.00	0.00	20,193.00	0.00	
Total Other Financing Sources, Uses and Transfers	218,135.19	252,596.15	-34,460.96	252,596.00	0.15	
Net Change in Fund Balance	18,862.94	0.00	18,862.94	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	18,862.94	0.00	18,862.94	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	429,960.00	429,960.00	0.00	429,960.00	0.00	
Total Revenues	429,960.00	429,960.00	0.00	429,960.00	0.00	
Expenditures-Not including Transfers Out	429,960.00	429,960.00	0.00	0.00	429,960.00	Classification difference between audit and AFR
Total Expenditures	429,960.00	429,960.00	0.00	0.00	429,960.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	429,960.00	-429,960.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	429,960.00	-429,960.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-429,960.00	429,960.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	707,240.00	707,240.00	0.00	707,240.00	0.00	
Revenue (State) – 3XXX	868,886.00	868,886.00	0.00	868,886.00	0.00	
Total Revenues	1,576,126.00	1,576,126.00	0.00	1,576,126.00	0.00	
Expenditures-Not including Transfers Out	1,473,152.37	1,473,152.37	0.00	0.00	1,473,152.37	Classification difference between audit and AFR
Total Expenditures	1,473,152.37	1,473,152.37	0.00	0.00	1,473,152.37	
Excess (Deficiency) of Revenues Over Expenditures	102,973.63	102,973.63	0.00	1,576,126.00	-1,473,152.37	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	1,473,152.00	-1,473,152.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-1,473,152.00	1,473,152.00	
Net Change in Fund Balance	102,973.63	102,973.63	0.00	102,974.00	-0.37	
Beginning Fund Balance - July 1	83,013.11	83,013.11	0.00	83,013.00	0.11	
Ending Balance - June 30	185,986.74	185,986.74	0.00	185,987.00	-0.26	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	25,000.00	25,000.00	0.00	25,000.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	25,000.00	25,000.00	0.00	25,000.00	0.00	
Expenditures-Not including Transfers Out	887,014.61	896,218.16	-9,203.55	896,218.00	0.16	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	887,014.61	896,218.16	-9,203.55	896,218.00	0.16	
Excess (Deficiency) of Revenues Over Expenditures	-862,014.61	-871,218.16	9,203.55	-871,218.00	-0.16	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-862,014.61	-871,218.16	9,203.55	-871,218.00	-0.16	
Beginning Fund Balance - July 1	0.00	0.00	0.00	197,243.00	-197,243.00	Difference to be determined
Ending Balance - June 30	-862,014.61	-871,218.16	9,203.55	-673,975.00	-197,243.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	53.00	-53.00	Debt service fund - not included in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	580,438.00	-580,438.00	
Total Revenues	0.00	0.00	0.00	580,491.00	-580,491.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,484,003.00	-2,484,003.00	
Total Expenditures	0.00	0.00	0.00	2,484,003.00	-2,484,003.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,903,512.00	1,903,512.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,488,932.00	-1,488,932.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,903,112.00	-1,903,112.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	1,483,553.00	-1,483,553.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,908,491.00	-1,908,491.00	
Net Change in Fund Balance	0.00	0.00	0.00	4,979.00	-4,979.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	408.00	-408.00	
Ending Balance - June 30	0.00	0.00	0.00	5,387.00	-5,387.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	32,615,035.15	38,410,025.67	-5,794,990.52	38,990,517.00	-580,491.33	Differences explained above
Total Expenditures - Governmental Funds	33,885,170.92	39,528,830.93	-5,643,660.01	40,109,722.00	-580,891.07	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,270,135.77	-1,118,805.26	-151,330.51	-1,119,205.00	399.74	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	146,839.21	149,625.61	-2,786.40	155,004.00	-5,378.39	
Net Change in Fund Balance - Governmental Funds	-1,123,296.56	-969,179.65	-154,116.91	-964,201.00	-4,978.65	
Beginning Fund Balance - July 1 - Governmental Funds	1,865,853.19	1,865,853.19	0.00	2,443,179.00	-577,325.81	
Ending Fund Balance - June 30 - Governmental Funds	742,556.63	896,673.54	-154,116.91	1,478,978.00	-582,304.46	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,140,686.14	1,150,072.81	-9,386.67	1,150,073.00	-0.19	
Total Operating Revenues	1,140,686.14	1,150,072.81	-9,386.67	1,150,073.00	-0.19	
Expenditures-Not including Transfers Out or On-behalf	2,859,776.67	2,862,317.48	-2,540.81	3,142,169.00	-279,851.52	Difference of \$6,515 to be determined
Expenditures-On Behalf	0.00	286,366.63	-286,366.63	0.00	286,366.63	
Expenditures - Depreciation Only (Fund 81)	186.34	105,425.09	-105,238.75	105,425.00	0.09	
Total Operating Expenses	2,859,963.01	3,254,109.20	-394,146.19	3,247,594.00	6,515.20	
Operating Income (Loss)	-1,719,276.87	-2,104,036.39	384,759.52	-2,097,521.00	-6,515.39	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,225.02	1,225.02	0.00	1,225.00	0.02	
Revenue (State) - 3XXX	29,181.00	29,181.00	0.00	315,548.00	-286,367.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	286,366.63	-286,366.63	0.00	286,366.63	
Donated Commodities - 4550	118,443.00	118,443.00	0.00	118,443.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,432,020.00	1,496,582.48	-64,562.48	1,496,582.00	0.48	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	1,108.00	-1,108.00	Difference to be determined
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,580,869.02	1,931,798.13	-350,929.11	1,932,906.00	-1,107.87	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	36,000.00	-36,000.00	Difference to be determined
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	36,000.00	-36,000.00	
Change in Net Assets	-138,407.85	-172,238.26	33,830.41	-128,615.00	-43,623.26	
Beginning Net Assets - July 1	196,354.41	196,354.41	0.00	196,354.00	0.41	Fund 51 - Balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	2,782,928.00	-2,782,928.00	Fund 81- difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	57,946.56	24,116.15	33,830.41	2,850,667.00	-2,826,550.85	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,140,686.14	1,150,072.81	-9,386.67	1,150,073.00	-0.19	Differences explained above
Total Operating Expenses - Proprietary Funds	2,859,963.01	3,254,109.20	-394,146.19	3,247,594.00	6,515.20	
Operating Income (Loss) - Proprietary Funds	-1,719,276.87	-2,104,036.39	384,759.52	-2,097,521.00	-6,515.39	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,580,869.02	1,931,798.13	-350,929.11	1,932,906.00	-1,107.87	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	36,000.00	-36,000.00	
Net Income (Loss) - Proprietary Funds	-138,407.85	-172,238.26	33,830.41	-128,615.00	-43,623.26	
Net Assets, July 1, 2008 - Proprietary Funds	196,354.41	196,354.41	0.00	2,979,282.00	-2,782,927.59	
Net Assets, June 30, 2009 - Proprietary Funds	57,946.56	24,116.15	33,830.41	2,850,667.00	-2,826,550.85	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	96,038.09	96,038.09	0.00	96,038.00	0.09	Private Purpose Trust Funds
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	96,038.09	96,038.09	0.00	96,038.00	0.09	
Deductions	45,100.88	45,100.88	0.00	45,101.00	-0.12	
Total Deductions	45,100.88	45,100.88	0.00	45,101.00	-0.12	
Change in Net Assets	50,937.21	50,937.21	0.00	50,937.00	0.21	
Beginning Net Assets - July 1	0.00	0.00	0.00	61,631.00	-61,631.00	Difference to be determined
Ending Net Assets - June 30	50,937.21	50,937.21	0.00	112,568.00	-61,630.79	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	96,038.09	96,038.09	0.00	96,038.00	0.09	Differences explained above
Total Deductions - Fiduciary Funds	45,100.88	45,100.88	0.00	45,101.00	-0.12	
Change in Net Assets - Fiduciary funds	50,937.21	50,937.21	0.00	50,937.00	0.21	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	61,631.00	-61,631.00	
Ending Net Assets - June 30 - Fiduciary Funds	50,937.21	50,937.21	0.00	112,568.00	-61,630.79	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	286,366.63	-286,366.63	0.00	286,366.63	On behalf payments are not reported seperately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	286,366.63	-286,366.63	0.00	286,366.63	On behalf payments are not reported seperately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	34,491.82	1,869,800.60	-1,835,308.78	1,913,854.00	-44,053.40	See audit report, page 27, note D - difference to be determined
Depreciation Expense - Fund 81	186.34	105,425.09	-105,238.75	105,425.00	0.09	See audit report, page 27, note D

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	5,960,346.97	-5,960,346.97	6,222,253.97	-261,907.00	See KDE website - difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 33, note P - \$5,960,347
On-Behalf Payments (Audit - KDE Web)	0.00	-5,960,346.97	5,960,346.97	-6,222,253.97	261,907.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	16,420.51	16,420.51	0.00	0.00	16,420.51	Not evaluating at this time.
Deductions	34,491.82	1,869,800.60	-1,835,308.78	0.00	1,869,800.60	
Change Total assets	-18,071.31	-1,853,380.09	1,835,308.78	0.00	-1,853,380.09	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-18,071.31	-1,853,380.09	1,835,308.78	0.00	-1,853,380.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time.
Deductions	186.34	105,425.09	-105,238.75	0.00	105,425.09	
Change Total assets	-186.34	-105,425.09	105,238.75	0.00	-105,425.09	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-186.34	-105,425.09	105,238.75	0.00	-105,425.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	16,420.51	16,420.51	0.00	0.00	16,420.51	Not evaluating at this time.
Total Deductions - Fixed Assets	34,678.16	1,975,225.69	-1,940,547.53	0.00	1,975,225.69	
Change in Total Fixed Assets	-18,257.65	-1,958,805.18	1,940,547.53	0.00	-1,958,805.18	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-18,257.65	-1,958,805.18	1,940,547.53	0.00	-1,958,805.18	